

Date : Oct 3, 2013 17:37 GMT
To : 17813143358
From : fax@requests.muckrock.com
Subject: Freedom of Information Request: Compensated absences FY2011, 2012

October 3, 2013
Waltham Personnel Department
Arthur J. Clark Government Center 119 School Street Waltham MA 02451

To Whom It May Concern:

Pursuant to the Massachusetts Public Records Law, M.G.L. c.66, §10, I hereby request the following records:

- A copy of the policy for reimbursement related to compensated absences that are recorded as liabilities in finances
- A record of the total amount of compensated absences that are recorded as liabilities for FY2011, FY2012 and FY2013

I also request that, if appropriate, fees be waived as we believe this request is in the public interest, as suggested but not stipulated by the recommendations of the Massachusetts Supervisor of Public Records. The requested documents will be made available to the general public free of charge as part of the public information service at MuckRock.com, processed by a representative of the news media/press and is made in the process of news gathering and not for commercial usage.

I expect the request to be filled in an accessible format, including for screen readers, which provide text-to-speech for persons unable to read print. Files that are not accessible to screen readers include, for example, .pdf image files as well as physical documents.

In the event that fees cannot be waived, I ~~would be grateful if~~ you would inform me of the total charges in advance of fulfilling my request. I would prefer the request filled electronically, by e-mail attachment if available or CD-ROM if not.

Thank you in advance for your anticipated cooperation in this matter. I look forward to receiving your response to this request within 10 business days, as the statute requires.

Sincerely,

Shawn Musgrave

Filed via MuckRock.com
E-mail (Preferred): 6972-60474260@requests.muckrock.com

For mailed responses, please address (see note):
MuckRock News
DEPT MR 6972
PO Box 55819
Boston, MA 02205-5819

PLEASE NOTE the new address as well as the fact that improperly addressed (i.e., with the requester's name rather than MuckRock News) requests might be returned by the USPS as undeliverable.

P. Investment Income

Excluding the permanent funds, investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).

Investment income from proprietary funds is retained by the respective funds.

Q. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies.

Government-Wide and Proprietary Fund Financial Statements

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

Governmental Fund Financial Statements

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources, are reported as expenditures and fund liabilities upon employee retirements and resignations.

*R. Post Retirement Benefits*Government-Wide and Fund Financial Statements

In addition to providing pension benefits, and as more fully described in Note 11, the City provides health, dental and life insurance coverage for current and future retirees and their spouses.

*S. Use of Estimates*Government-Wide and Fund Financial Statements

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

*T. Total Column*Government-Wide Financial Statements

The total column presented on the government-wide financial statements represents consolidated financial information.

Fund Financial Statements

The total column presented on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

STATEMENT OF NET ASSETS

JUNE 30, 2012

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents.....	\$ 40,988,407	\$ 14,713,270	\$ 55,701,677
Restricted cash and cash equivalents.....	43,695,471	13,147,377	56,842,848
Restricted investments.....	1,909,061	-	1,909,061
Receivables, net of allowance for uncollectible amounts:			
Real estate and personal property taxes.....	2,084,436	-	2,084,436
Tax liens.....	1,939,054	316,881	2,255,935
Motor vehicle and other excise taxes.....	760,211	-	760,211
Community preservation surcharges.....	61,022	-	61,022
Water.....	-	1,525,072	1,525,072
Sewer.....	-	2,435,290	2,435,290
Special assessments.....	1,911	-	1,911
Departmental and other.....	683,923	-	683,923
Intergovernmental.....	2,839,356	-	2,839,356
Total current assets.....	94,962,852	32,137,890	127,100,742
Noncurrent assets:			
Receivables, net of allowance for uncollectible amounts:			
Real estate tax deferrals.....	501,509	-	501,509
Special assessments.....	366,458	-	366,458
Loans.....	2,169,757	-	2,169,757
Capital assets not being depreciated.....	19,503,276	38,550	19,541,826
Capital assets, net of accumulated depreciation.....	222,414,739	25,239,611	247,654,350
Total noncurrent assets.....	244,955,739	25,278,161	270,233,900
Total assets.....	339,918,591	57,416,051	397,334,642
LIABILITIES			
Current liabilities:			
Warrants payable.....	3,299,327	631,983	3,931,310
Accrued payroll.....	3,880,728	36,642	3,917,370
Tax refunds payable.....	1,262,507	-	1,262,507
Other liabilities.....	432,923	140,174	573,097
Accrued interest.....	855,285	151,027	1,006,312
Accrued health claims payable.....	3,496,119	-	3,496,119
Workers' compensation claims.....	234,207	96,586	330,793
Compensated absences.....	2,715,029	128,696	2,843,725
Short-term notes payable.....	5,656,487	3,843,513	9,500,000
Long-term bonds and notes payable.....	7,823,747	2,164,754	9,988,501
Total current liabilities.....	29,656,359	7,193,375	36,849,734
Noncurrent liabilities:			
Compensated absences.....	1,077,934	180,417	1,258,351
Net OPEB obligation.....	68,198,003	1,259,337	69,457,340
Long-term bonds and notes payable.....	68,530,109	20,690,798	89,220,907
Total noncurrent liabilities.....	137,806,046	22,130,552	159,936,598
Total liabilities.....	167,462,405	29,323,927	196,786,332
NET ASSETS			
Invested in capital assets, net of related debt.....	167,006,050	11,726,473	178,732,523
Restricted for:			
Employee and postemployment benefits.....	2,601,016	-	2,601,016
Community development.....	2,096,894	-	2,096,894
Community preservation.....	19,582,972	-	19,582,972
Permanent funds:			
Expendable.....	262,316	-	262,316
Nonexpendable.....	2,034,590	-	2,034,590
Other specific purposes.....	13,988,257	-	13,988,257
Unrestricted.....	(35,115,909)	16,365,651	(18,750,258)
Total net assets.....	\$ 172,456,186	\$ 28,092,124	\$ 200,548,310

See notes to basic financial statements.

Investment income from proprietary funds is retained within the respective fund.

N. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies. Compensated absence liabilities related to both governmental and business-type activities are normally paid from the funds reporting payroll and related expenditures.

Government-Wide and Proprietary Fund Financial Statements

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

Governmental Fund Financial Statements

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources, are reported as expenditures and fund liabilities upon maturity of the liability.

Compensated absences are reported in the governmental funds only if they have matured.

O. Fund Deficits

The following funds had deficit fund balances at June 30, 2011. These deficits will be funded by grants, departmental revenues, bond proceeds and available fund balances.

<u>Fund Name</u>	<u>Amount</u>
Vocational school reserve.....	\$ (4,099)
Community development.....	(93,028)
City projects.....	(8,542,510)
Police and fire detail.....	(311,887)
Total.....	<u>\$ (8,951,524)</u>

P. Use of Estimates

Government-Wide and Fund Financial Statements

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions. These assumptions affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

Q. Total Column

Government-Wide Financial Statements

The total column presented on the government-wide financial statements represents consolidated financial information.

STATEMENT OF NET ASSETS

JUNE 30, 2011

	<i>Primary Government</i>		
	Governmental Activities	Business-type Activities	Total
ASSETS			
CURRENT:			
Cash and cash equivalents.....	\$ 64,885,147	\$ 17,263,655	\$ 82,148,802
Investments.....	1,783,254	-	1,783,254
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes.....	1,873,916	-	1,873,916
Tax liens.....	1,624,531	211,136	1,835,667
Motor vehicle and other excise taxes.....	620,756	-	620,756
Water fees.....	-	3,922,480	3,922,480
Sewer fees.....	-	5,328,032	5,328,032
Departmental and other.....	892,725	-	892,725
Special assessments.....	91,906	-	91,906
Intergovernmental.....	8,635,039	243,379	8,878,418
Total current assets.....	80,407,274	26,968,682	107,375,956
NONCURRENT:			
Receivables, net of allowance for uncollectibles:			
Real estate tax deferrals.....	455,609	-	455,609
Special assessments.....	378,472	-	378,472
Loans.....	2,139,851	-	2,139,851
Capital assets, nondepreciable.....	20,283,623	1,570,204	21,853,827
Capital assets, net of accumulated depreciation.....	225,023,171	22,714,399	247,737,570
Total noncurrent assets.....	248,280,726	24,284,603	272,565,329
TOTAL ASSETS.....	328,688,000	51,253,285	379,941,285
LIABILITIES			
CURRENT:			
Warrants payable.....	3,273,267	1,798,369	5,071,636
Health claims payable.....	3,484,000	-	3,484,000
Tax refunds payable.....	360,000	-	360,000
Accrued interest.....	735,733	112,526	848,259
Other liabilities.....	-	140,230	140,230
Compensated absences.....	2,398,268	132,447	2,530,715
Workers' compensation.....	192,000	-	192,000
Notes payable.....	9,400,000	3,977,491	13,377,491
Bonds payable.....	6,679,998	1,630,338	8,310,336
Total current liabilities.....	26,523,266	7,791,401	34,314,667
NONCURRENT:			
Compensated absences.....	998,939	157,786	1,156,725
Workers' compensation.....	435,000	-	435,000
Other postemployment benefits obligation.....	50,738,379	976,041	51,714,420
Bonds payable.....	61,438,288	12,885,892	74,324,180
Total noncurrent liabilities.....	113,610,606	14,019,719	127,630,325
TOTAL LIABILITIES.....	140,133,872	21,811,120	161,944,992
NET ASSETS			
Invested in capital assets, net of related debt.....	169,551,297	12,188,286	181,739,583
Restricted for:			
Loans.....	2,139,851	-	2,139,851
Permanent funds:			
Expendable.....	279,966	-	279,966
Nonexpendable.....	1,797,623	-	1,797,623
Gifts and grants.....	4,630,589	-	4,630,589
Unrestricted.....	10,154,802	17,253,879	27,408,681
TOTAL NET ASSETS.....	\$ 188,554,128	\$ 29,442,165	\$ 217,996,293

See notes to basic financial statements.